

**State of California**

Franchise Tax Board-Legislative Services Bureau  
PO Box 1468 MS A350  
Sacramento, CA 95812-1468

Telephone: (916) 845-4326  
ATSS: (916) 468-4326  
FAX: (916) 845-5472

**Legislative Change No.**

**06-21**

Bill Number: AB 1282 Author: Mullin/Ruskin Chapter Number: 06-712

Laws Affecting Franchise Tax Board: Sections 17052.17, 17052.18, 23617, and 23617.5 of the Revenue and Taxation Code

Date Filed with the Secretary of State: September 29, 2006

**SUBJECT:** Employer Child Care Program Credit/Employer Child Care Contribution  
Credit/Extend Repeal Date To 2012

**Assembly Bill 1282 (Mullin and Ruskin), as enacted on September 29, 2006, made the following changes to California law:**

Sections 17052.17 and 17052.18 of the Revenue and Taxation Code are amended.

Under the Personal Income Tax Law, this act extends the availability of the Employer Child Care Program Credit and the Employer Child Care Contribution Credit to taxable years beginning on or after January 1, 2007, and before January 1, 2012. The act revises the automatic repeal date for both credits to December 1, 2012.

Sections 23617 and 23617.5 of the Revenue and Taxation Code are amended.

Under the Corporation Tax Law, this act extends the availability of the Employer Child Care Program Credit and the Employer Child Care Contribution Credit to taxable years beginning on or after January 1, 2007, and before January 1, 2012. The act revises the automatic repeal date for both credits to December 1, 2012.

As a tax levy, this bill would be effective immediately upon enactment and operative for taxable years beginning on or after January 1, 2007, and before January 1, 2012.

This act requires a report on the credits, as specified, to be submitted to the Legislature on or before January 1, 2011.

Assistant Bureau Director

Patrice Gau-Johnson

Date

10/20/06